

ADVISORY OPINION 94-014

Any advisory opinion rendered by the registry under subsection (1) or (2) of this section may be relied upon only by the person or committee involved in the specific transaction or activity with respect to which the advisory opinion is required. KRS 121. 135(4).

September 15, 1994

Mr. James E. Shelton, Treasurer
Bullitt County Republican Party
1143 Audubon Drive
Shepherdsville, Kentucky 40165

Dear Mr. Shelton:

Thank you for contacting the Registry. Based on the information you have provided the Registry in your letter and on the telephone, the facts to your question may be stated as follows:

You are the Treasurer for the Bullitt County Republican Executive Committee. You would like to deposit income tax check-off money received under KRS Chapter 141, without depositing the money into a **separate** bank account.

Based on the information you have provided, your question may be stated as follows:

Must the Bullitt County Republican Executive Committee deposit its income tax check-off funds received under KRS Chapter 141 into a separate account from its other funds?

The answer to your question is yes. KRS 121.230(2) states that your committee: "...shall deposit such funds in a bank account **separate** from any account in which other funds of the political party are maintained..." Id. (Emphasis added). While many income tax checks such as the one you describe are small, the language in KRS 121.230(2) is mandatory. Therefore, the Registry has no choice but to require your committee, and every other similar committee, to maintain a separate income tax check-off bank account.

One option some executive committees use is arranging to endorse their income tax check-off checks over to their individual state executive committees. In such cases, it is not impermissible for the state executive committee to issue a check to the county executive committee for the amount of the income tax check-off check.

This opinion is based upon the course of action outlined in your letter. If you should have any more questions, please give us a call. Thank you.

Sincerely,

Rosemary F. Center
General Counsel

RFC/db